3. Page 25889. The captions of the "Statement of Changes In Capital Accounts" form set forth in § 335.71 are corrected to read as follows:

Reserve for contingencies and other capital reserves Undivided profits Common stock Preferred stock \$ par Increase.....(Decrease).....

Dated: August 10, 1976.

SHARON G. ROYAL

[FR Doc.76-24572 Filed 8-20-76;8:45 am]

Attorney.

Title 14—Aeronautics and Space

CHAPTER I—FEDERAL AVIATION ADMIN-ISTRATION, DEPARTMENT OF TRANS-PORTATION

[Airspace Docket No. 76-NE-30]

71—DESIGNATION OF FEDERAL PART AIRWAYS, AREA LOW ROUTES, CON-TROLLED AIRSPACE AND REPORTING POINTS

Proposed Control Zone Revision

The Federal Aviation Administration is amending Section 71.171 of Part 71 of the Federal Aviation Regulations so as to alter the Fort Devens Control Zone.

This action is being taken as the result of a review of the airspace requirements for the Fort Devens, Massachusetts, area, which indicates that the existing Control Zone could be reduced in area without adversely affecting air safety.

Since this amendment restores air-space to the public use and relieves a restriction, notice and public procedure hereon are unnecessary and the amendment may be made effective in less than thirty (30) days.

In view of the foregoing, the Federal Aviation Administration, having completed review of the airspace requirements in the Fort Devens, Massachusetts, area, hereby amends Part 71 of the Federal Aviation Regulations as hereinafter set forth:

§ 71.171 [Amended]

1. Amend Section 71.171 of Part 71 of the Federal Aviation Regulations by deleting the description of the Fort Devens. Massachusetts, Control Zone and inserting in lieu thereof the following description:

Within a 4-mile radius of the center of Devens AAF, Ft. Devens, Mass. (Lat. 42°34'-15" N, Long. 71°36'20" W) excluding that portion within 1-mile radius of the center of Shirley Airport, Shirley, Mass. (Lat. 42°-31'30" N. Long. 71°39'55" W). This control zone is effective from 0700 to 1900 hours, local time, daily.

This amendment becomes effective November 4, 1976.

(Sec. 307(a) of the Federal Aviation Act of 1958 [72 Stat 749; 49 U.S.C. 1348(a)] and of Section 6(c) of the Department of Transportation Act [49 U.S.C. 1655(c)].)

Issued in Burlington, Massachusetts, on August 12, 1976.

QUENTIN S. TAYLOR, Director, New England Region. [FR Doc.76-24568 Filed 8-20-76;8:45 am] [Docket No. 16026; Amdt. No. 1034]

PART 97-STANDARD INSTRUMENT APPROACH PROCEDURES

Recent Changes and Additions

This amendment to Part 97 of the Federal Aviation Regulations incorporates by reference therein changes and additions to the Standard Instrument Approach Procedures (SIAPs) that were recently adopted by the Administrator to promote safety at the airports concerned.

The complete SIAPs for the changes and additions covered by this amendment are described in FAA Forms 8260-3, 8260-4, or 8260-5 and made a part of the public rule making dockets of the FAA in accordance with the procedures set forth in Amendment No. 97-696 (35 FR 5609)

SIAPs are available for examination at the Rules Docket and at the National Flight Data Center, Federal Aviation Administration, 800 Independence Avenue SW., Washington, D.C. 20591. Copies of SIAPs adopted in a particular region are also available for examination at the headquarters of that region. Individual copies of SIAPs may be purchased from the FAA Public Information Center, AIS-230, 800 Independence Avenue SW., Washington, D.C. 20591 or from the applicable FAA regional office in accordance with the fee schedule prescribed in 49 CFR 7.85. This fee is payable in advance and may be paid by check, draft, or postal money order payable to the Treasurer of the United States. A weekly transmittal of all SIAP changes and additions may be obtained by subscription at an annual rate of \$150.00 per annum from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Additional copies mailed to the same address may be ordered for \$30.00 each.

Since a situation exists that requires immediate adoption of this amendment, I find that further notice and public procedure hereon is impracticable and good cause exists for making it effective in less than 30 days.

In consideration of the foregoing, Part 97 of the Federal Aviation Regulations is amended as follows, effective on the dates specified:

1. Section 97.23 is amended by originating, amending, or canceling the fol-lowing VOR-VOR/DME SIAPs, effective September 30, 1976:

Atlanta, GA—The William B. Hartsfield Atlanta Int'l Arpt., VOR Rwy 26, Amdt. 10, cancelled.

Atlanta, GA-The William B. Hartsfield Atlanta Int'l Arpt., VOR Rwy 27L, Original. Atlanta, GA—The William B. Hartsfield Atlanta Int'l Arpt., VOR Rwy 27R, Amdt. 2, cancelled.

Covington, GA-Covington Muni. Arpt., VOR/DME Rwy 9, Original.

Arpt. Covington VOR/DME Rwy 27, Amdt. 1, cancelled.

Peachtree City, GA—Falcon Field, VOR/
DMF-A, Amdt. 1, cancelled.

Peachtree City, GA—Falcon Field, VOR/
DME-B, Original.

HI-Lihue Arpt., VOR-A(TAC), Lihue. Amdt. 2 Augusta, ME-Augusta State Arpt., VOR Rwy

17, Amdt. 11.

Augusta, ME—Augusta State Arpt., VOR/ DME-A, Amdt. 6. Augusta, ME—Augusta State Arpt., VOR/

DME Rwy 8, Amdt. 6.

DME Rwy 8, Amdt. 6.
Lorain (Elyria), OH—Lorain County Regional Arpt., VOR Rwy 7, Amdt. 4.
New Castle, PA—New Castle Muni. Arpt.,
VOR Rwy 4, original, cancelled.

New Castle, PA—New Castle Muni. Arpt., VOR Rwy 22, Original, cancelled. Elkins, WV-Elkins-Randolph County Arpt.,

VOR-A, Amdt. 5, cancelled. Elkins, WV—Elkins-Randolph County-Jen-

nings Randolph Field, VOR/DME-B, Orig.

* * * effective September 9, 1976:

Gallup, NM-Senator Clarke Field, VOR Rwy 6, Amdt. 4.

* * * effective August 26, 1976;

Lewiston, ID—Lewiston-Nez Perce County Arpt., VOR Rwy 26, Amdt. 10. Olympia, WA—Olympia Arpt., VOR Rwy 17, Amdt. 7.

* * * effective August 11, 1976:

Bentonville, AR-Bentonville Muni. Arpt., VOR-A, Amdt. 2.

Decatur, AR—Crystal Lake Arpt., VORTAC Rwy 13, Amdt. 4. Fayetteville, AR—Drake Field, VOR-A, Amdt.

16.

AR-Rogers Muni.-Carter Field, Rogers. VOR Rwy 1, Amdt. 6.

ogers, AR—Rogers Muni.—Carter Field, VOR/DME Rwy 19, Amdt. 2.

Siloam Springs, AR—Smith Field, VOR/ DME-A, Amdt. 2. Springdale, AR—Springdale Muni. Arpt., VOR Rwy 18, Amdt. 6.

2. Section 97.27 is amended by originating, amending, or canceling the fol-lowing NDB/ADF SIAPs, effective September 30, 1976:

Vidalia, GA-Vidalia Muni. Arpt., NDB Rwy 24, Amdt. 3.

Jacksonville, NC-Albert J. Ellis Arpt., NDB Rwy 5, Amdt. 1. Wilkesboro, NC—Wilkes County Arpt., NDB-

A, Amdt 1, cancelled. Wilkesboro, NC—Wilkes County Arpt., NDB

Rwy 24, Original. Elkins, WV-Elkins-Randolph County-Jennings Randolph Field, NDB-A, Amdt. 1.

* * * effective September 9, 1976:

Santa Barbara, CA—Santa Barbara Muni. Arpt., NDB—A, Amdt. 2.

* * * effective September 2, 1976:

Buffalo, NY—Greater Buffalo Int'l Arpt., NDB Rwy 23, Amdt. 12.

* * * effective August 6, 1976:

Summit, AK-Summit Arpt., NDB-A, Amdt-

3. Section 97.29 is amended by originating, amending, or canceling the following ILS SIAPs, effective September 30, (c) of § 1207.735-305 redesignated (b) (3)

Jacksonville, NC-Albert J. Ellis Arpt., ILS Rwy 5, Amdt. 1.

* * effective September 2, 1976:

Buffalo, NY-Greater Buffalo Int'l Arpt., ILS Rwy 23, Amdt. 24.

* * * effective August 26, 1976:

Lewiston, ID-Lewiston-Nez Perce County Arpt., ILS Rwy 26, Amdt. 3. Olympia, WA—Olympia Arpt., ILS Rwy 17,

4. Section 97.31 is amended by originating, amending, or canceling the following RADAR SIAPs, effective September 30, 1976:

Pittsburgh, PA—Greater Pittsburgh Int'l Arpt., RADAR-1, Amdt. 17.

5. Section 97.33 is amended by originating, amending, or canceling the following RNAV SIAPs, effective September 30, 1976:

Peachtree City, GA-Falcon Field, RNAV Rwy

31, Original. Lorain (Elyria) OH—Lorain County Regional Arpt., RNAV Rwy 7, Original.

Correction: In Docket Number 15960. amendment number 1031, to Part 97 of the Federal Aviation Regulations, published in the FEDERAL REGISTER dated Thursday, July 29, 1976, on page 31525 under § 97.27 * * * change effective date of Petersburg, AK-Petersburg ARPT NDB-A Original and Petersburg, AK-Petersburg ARPT NDB-A AMDT 2 cancelled from September 9, 1976, to November 4, 1976.

In Docket Number 15967, Amendment number 1032, to Part 97 of the Federal Aviation Regulations, published in the FEDERAL REGISTER dated Thursday, August 5, 1976, on page 32735 under § 97.23, effective September 23, 1976 * * change Walnut Ridge, AK to Walnut Ridge, AR in two places.

(Secs. 307, 318, 601, 1110, Federal Aviation Act of 1958; 49 U.S.C. 1438, 1354, 1421, 1510, and sec. 6(c) Department of Transportation Act, 49 U.S.C. 1655(c).)

Issued in Washington, D.C., on August 13, 1976.

JAMES M. VINES. Chief, Aircraft Programs Division.

Note.—Incorporation by reference provisions in §§ 97.10 and 97.20 (35 FR 5610), approved by the Director of the Federal Reglster on May 12, 1969.

[FR Doc.76-24363 Filed 8-20-76;8:45 am]

CHAPTER V-NATIONAL **AERONAUTICS** AND SPACE ADMINISTRATION PART 1207-STANDARDS OF CONDUCT

Compensation, Honorariums, Travel **Expenses**; Correction

In FR Doc. 76-21900 appearing on 31526 of the FEDERAL REGISTER dated July 29, 1976, amendatory sentence (3) should have read as follows: "Paragraph and revised as follows:"

ANGELA M. MURPHY. Chief, Management Issuances and Information Branch.

IFR Doc.76-24573 Filed 8-20-78:8:45 am1

Title 17—Commodity and Securities Exchanges

CHAPTER II-SECURITIES AND **EXCHANGE COMMISSION**

Rel. Nos. 33-5732, 34-12694, 35-19642, AS-1951

PART 210-FORM AND CONTENT OF FI-NANCIAL STATEMENTS, SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934, PUBLIC UTILITY HOLDING COMPANY ACT OF 1935, AND IN-VESTMENT COMPANY ACT OF 1940

Minor Amendments to Regulation S-X

The Commission announces herein the adoption of minor amendments to sections 210.2-02, 5-02 and 12-08 of Chapter II of Title 17 of the Code of Federal Regulations (Regulation S-X)

Section 210.2-02 is amended to remove a requirement for accountants to comment in their audit reports accompanying financial statements filed with the Commission on certain changes in accounting practices which affect comparability of financial statements but do not arise from changes in accounting principles. The types of changes affected by this amendment are accounting changes which result from altered conditions, e.g., changes in amounts of depreciation charges resulting changes in estimates of remaining useful lives of fixed assets, rather than from a change in accounting principles.

Since these changes have long been required to be disclosed in a note to the financial statements under paragraph (a) of § 210.3-07 and more recently have been required to be disclosed in the section of financial reports devoted to management's discussion and analysis of operations, it no longer is considered necessary to require a specific comment on these changes by accountants in their audit reports. This requirement is eliminated by deletion from paragraph (c) of § 210.2-02 of the words "as required to be set forth in § 210.3-07(a)" which heretofore have linked the reporting requirement in paragraph (c) of § 210.2-02 to the changes in accounting practices specified in paragraph (a) of § 210.3-07.

Section 210.5-02 is amended to correct references in paragraph 32(a) thereunder to captions in paragraph 25 of the section to reflect revisions in those captions which were recently adopted in Accounting Series Release No. 184 [40 FR

Section 210.12-08 is amended to reinstate the last three sentences that were in Instruction 3 of that section prior to the adoption of Accounting Series Release No. 178 [40 FR 48359] wherein the sentences were inadvertently deleted.

Commission action: The Commission hereby revises paragraph (c) of § 210.202, paragraph 32(a) of § 210.5-02 and Instruction 3 of § 210.12-08, Chapter II of Title 17 of the Code of Federal Regulation, to read as set forth below:

§ 210.2-02 Accountants' reports.

(c) Opinion to be expressed. The accountant's report shall state clearly: (1) The opinion of the accountant in respect of the financial statements covered by the report and the accounting principles and practices reflected therein; and (2) the opinion of the accountant as to the consistency of the application of the accounting principles, or as to any changes in such principles which have a material effect on the financial statements.

§ 210.5-02 Balance sheets.

32. Other long-term debt. (a) Include under this caption all amounts of longterm debt not provided for under captions 29(a) and 31 above. State separately amounts payable to (1) persons specified in captions 25(a) (1), (2), (3) and (6); and (2) others, specifying any material item. Indicate the extent that the debt is collateralized. Show here, or in a note referred to herein, the information required under caption 29.

§ 210.12-08 Intangible assets, preoperating expenses and similar deferrals, 1, 2, 7

(Instruction) 3. Show by major classifications in each part, such as franchises, goodwill, etc. If such classification is not present or practicable, each part may be stated in one amount. The additions included in column C shall, however, be segregated in accordance with an appropriate classification. Items of minor importance may be included under a miscellaneous caption in each part.

(Secs. 6, 7, 8, 10 and 19(a) [15 U.S.C. 77f, 77g, 77h, 77j, 77s], Securities Act of 1933; Secs. 12, 13, 15(d) and 23(a) [15 U.S.C. 78I, 78m, 780(d), 78w], Securities Exchange Act of 1934; Secs. 5(b), 14 and 20(a) [15 U.S.C. 79e, 79n, 79t], Public Utility Holding Company Act of 1935; and Secs. 8, 30, 31(c) and 38(a) [15 U.S.C. 80a-8, 80a-29, 80a-30(c), 80a-37(a)], Investment Company Act of 1940.) 1940.)

Inasmuch as the amendments reduce the requirements of section 210.2-02 and correct minor errors in other sections the Commission finds that, for good cause, the notice and procedures specified in the Administration Procedures Act of 1946 are unnecessary, and accordingly the foregoing amendments are adopted effective on August 23, 1976.

By the Commission.

GEORGE A. FITZSIMMONS. Secretary.

AUGUST 6, 1976.

[FR Doc.76-24562 Filed 8-20-76;8:45 am]

Title 21—Food and Drugs

CHAPTER I-FOOD AND DRUG ADMIN-ISTRATION, DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE

[Docket No. 76N-0288]

PART 620-ADDITIONAL STANDARDS FOR BACTERIAL PRODUCTS

Test for Safety of Pertussis Vaccine

The Food and Drug Administration is amending its biologics regulations concerning the safety test for products containing Pertussis Vaccine to require that the test dose in mice shall consist of no less than one-half of the recommended largest individual human dose; effective August 23, 1976.

The Commissioner of Food and Drugs issued an amendment to § 610.11 General safety (21 CFR 610.11), published in the FEDERAL REGISTER of March 15, 1976 (41 FR 10888); the general safety test is applicable to all biologics products. The Commissioner also amended § 620.6(a) (21 CFR 620.6(a)), which specifies the general safety test for products containing Pertussis Vaccine. It has come to the Commissioner's attention that the phrase used to identify the test dose, "recommended largest human dose," can be mis-interpreted as requiring the recommended total human immunizing dose. The Commissioner advises that the subject phrase is intended to refer to the largest individual human dose rather than the total human dose because this vaccine is normally administered in a series. Accordingly, the Commissioner concludes that § 620.6(a) should be amended to clarify the regulation.

Therefore, under the Public Health Service Act (sec. 351, 58 Stat. 702, as amended (42 U.S.C. 262)) and under authority delegated to the Commissioner (21 CFR 5.1) (recodification published in the FEDERAL REGISTER of June 15, 1976) (41 FR 24262)), Part 620 is amended by revising § 620.6(a) to read as follows:

§ 620.6 General requirements.

.

(a) Safety. Each lot of product containing Pertussis Vaccine shall be tested for safety by the procedures prescribed in § 610.11 of this chapter except that the test shall consist of the intraperitoneal injection of no less than one-half of the recommended largest individual human dose into each of the mice, and either the intraperitoneal injection of no less than three times the recommended largest individual human dose, or the subcutaneous injection of 5.0 milliliters into each of the guinea pigs.

Under the Administrative Procedure Act (5 U.S.C. 553 (b) and (d)), the Commissioner finds that notice, public procedure, and delayed effective date are unnecessary for the amendment of \$ 620.6 (a) because it does not impose an additional duty or burden on any person but rather clarifies the regulation. Nevertheless, interested persons have until September 22, 1976 to submit comments, and comments may justify further modification of these provisions.

(Sec. 351, 58 Stat. 702, as amended (42 U.S.C. 262).)

Effective date: This regulation shall be effective August 23, 1976.

Dated: August 17, 1976.

JOSEPH P. HILE, Acting Associate Commissioner for Compliance.

[FR Doc.76-24575 Filed 8-20-76;8:45 am]

Title 22—Foreign Relations

CHAPTER V-UNITED STATES INFORMATION AGENCY

PART 503-AVAILABILITY OF RECORDS

Freedom of Information; Schedule of Standard Fees

22 CFR Chapter V Part 503 is amended by revising § 503.6(c) (1) (i) and (ii) to read as follows:

§ 503.6 Availability of Agency records. .

.

(i) Making copies (Xerox or comparable) per page-\$0.15. No fee will be charged for a particular request totalling 10 pages or less.

(ii) Searching for records, per hour-\$5 for clerical personnel, \$9 for supervisory personnel. No fees will be charged for searches of one hour or less.

(c)(1) * * * AUTHORITY: 22 U.S.C. 2658; 31 U.S.C. 483a; 5 U.S.C. 301; 5 U.S.C. 552, as amended by Public Law 93-502, 88 Stat. 1561; E.O. 10477, as amended, 18 FR 4540, 3 CFR 1949-1953 Comp., page 958, at 22 U.S.C.A. 811a; E.O. 11652, 37 FR 5209, 3 CFR (1974), page 339.

Dated: August 11, 1976.

EUGENE P. KOPP. Acting Director.

[FR Doc.76-24570 Filed 8-20-76;8:45 am]

Title 24—Housing and Urban Development CHAPTER X-FEDERAL INSURANCE ADMINISTRATION

SUBCHAPTER B-NATIONAL FLOOD
INSURANCE PROGRAM

[Docket No. FI-1000]

PART 1917-APPEALS FROM FLOOD ELE-VATION DETERMINATION AND JUDI-CIAL REVIEW

Final Flood Elevation for the Borough of Mill Hall, Clinton County, Pennsylvania

The Federal Insurance Administrator, in accordance with Section 110 of the Flood Disaster Protection Act of 1973 (Pub. L. 93-234), 87 Stat. 980, which added Section 1363 to the National Flood Insurance Act of 1968 (Title XIII of the Housing and Urban Development Act of 1968 (Pub. L. 90-448), 42 U.S.C. 4001-4128, and 24 CFR Part 1917 (Section 1917.10)), hereby gives notice of his final determinations of flood elevations for the Borough of Mill Hall, Clinton County, Pennsylvania under Section 1917.8 of Title 24 of the Code of Federal Regulations.

The Administrator, to whom the Secretary has delegated the statutory authority, has developed criteria for flood plain management in flood-prone areas.